

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
0002-00	AITKIN COUNTY	\$ 265,803	0.1144%	\$ 10,296	0.1190%	(4,792)	79,571
0006-00	ANOKA COUNTY	2,657,857	1.1435%	102,914	1.1895%	(47,904)	795,373
0008-01	BECKER COUNTY	376,811	0.1621%	14,589	0.1686%	(6,790)	112,736
0010-00	BELTRAMI COUNTY	573,273	0.2466%	22,194	0.2566%	(10,334)	171,578
0012-00	BENTON COUNTY REVENUE	394,550	0.1697%	15,273	0.1766%	(7,112)	118,086
0014-00	BIG STONE COUNTY	101,377	0.0436%	3,924	0.0454%	(1,828)	30,357
0016-00	BLUE EARTH COUNTY	533,583	0.2296%	20,664	0.2388%	(9,617)	159,676
0018-00	BROWN COUNTY	180,078	0.0775%	6,975	0.0806%	(3,246)	53,894
0020-00	CARLTON COUNTY	438,668	0.1887%	16,983	0.1963%	(7,906)	131,258
0022-00	CARVER COUNTY	1,415,218	0.6089%	54,801	0.6334%	(25,509)	423,530
0024-00	CASS COUNTY	732,379	0.3151%	28,359	0.3278%	(13,201)	219,187
0026-00	CHIPPEWA COUNTY	170,159	0.0732%	6,588	0.0762%	(3,069)	50,952
0030-00	CHISAGO COUNTY	790,941	0.3403%	30,627	0.3540%	(14,257)	236,706
0032-00	CLAY COUNTY	560,458	0.2411%	21,699	0.2508%	(10,100)	167,700
0034-00	CLEARWATER COUNTY	130,095	0.0560%	5,040	0.0582%	(2,344)	38,916
0038-00	COOK COUNTY	228,469	0.0983%	8,847	0.1023%	(4,120)	68,404
0040-00	COTTONWOOD COUNTY	143,496	0.0617%	5,553	0.0642%	(2,586)	42,928
0042-01	CROW WING COUNTY	655,199	0.2819%	25,371	0.2932%	(11,808)	196,052
0046-00	DAKOTA COUNTY	1,420,997	0.6114%	55,026	0.6360%	(25,613)	425,269
0048-00	DODGE COUNTY	373,277	0.1606%	14,454	0.1671%	(6,730)	111,733
0050-00	DOUGLAS COUNTY	585,366	0.2518%	22,662	0.2620%	(10,551)	175,189
0052-00	FARIBAUT COUNTY CENTRAL SERVICES	219,955	0.0946%	8,514	0.0984%	(3,963)	65,796
0054-00	FILLMORE COUNTY	326,270	0.1404%	12,636	0.1460%	(5,880)	97,625
0056-01	FREEBORN COUNTY	345,185	0.1485%	13,365	0.1545%	(6,222)	103,308
0058-00	GOODHUE COUNTY	714,566	0.3074%	27,666	0.3198%	(12,879)	213,838
0060-00	GRANT COUNTY	136,975	0.0589%	5,301	0.0613%	(2,469)	40,989
0138-00	HOUSTON COUNTY	222,319	0.0956%	8,604	0.0995%	(4,007)	66,532
0140-00	HUBBARD COUNTY	359,196	0.1545%	13,905	0.1608%	(6,476)	107,521
0142-00	ISANTI COUNTY	375,003	0.1613%	14,517	0.1678%	(6,758)	112,201
0144-00	ITASCA COUNTY	619,960	0.2667%	24,003	0.2775%	(11,176)	185,554
0148-00	JACKSON COUNTY	222,143	0.0956%	8,604	0.0994%	(4,003)	66,465
0150-00	KANABEC COUNTY REVENUE	344,274	0.1481%	13,329	0.1541%	(6,206)	103,041
0152-00	KANDIYOHI COUNTY	493,715	0.2124%	19,116	0.2210%	(8,900)	147,774
0156-00	KITSON COUNTY	103,959	0.0447%	4,023	0.0465%	(1,873)	31,093
0158-00	KOOCHICHING COUNTY	203,101	0.0874%	7,866	0.0909%	(3,661)	60,781
0160-00	LAC QUI PARLE COUNTY AUDITOR	115,120	0.0495%	4,455	0.0515%	(2,074)	34,436
0162-00	LAKE COUNTY	229,223	0.0986%	8,874	0.1026%	(4,132)	68,605
0164-01	LAKE OF THE WOODS COUNTY	123,734	0.0532%	4,788	0.0554%	(2,231)	37,044
0166-00	LE SUEUR COUNTY	402,688	0.1732%	15,588	0.1802%	(7,257)	120,493
0168-00	LINCOLN COUNTY	97,981	0.0422%	3,798	0.0439%	(1,768)	29,354
0172-00	LYON COUNTY	243,310	0.1047%	9,423	0.1089%	(4,386)	72,817
0176-00	MAHNOMEN COUNTY	164,497	0.0708%	6,372	0.0736%	(2,964)	49,213
0178-00	MARSHALL COUNTY	220,432	0.0948%	8,532	0.0987%	(3,975)	65,997
0180-00	MARTIN COUNTY	223,195	0.0960%	8,640	0.0999%	(4,023)	66,799
0181-00	MC LEOD COUNTY	399,047	0.1717%	15,453	0.1786%	(7,193)	119,423
0182-00	MEEKER COUNTY	311,288	0.1339%	12,051	0.1393%	(5,610)	93,145
0186-00	MILLE LACS COUNTY	501,984	0.2160%	19,440	0.2247%	(9,049)	150,248
0188-00	MORRISON COUNTY	344,985	0.1484%	13,356	0.1544%	(6,218)	103,241
0190-01	MOWER COUNTY	405,396	0.1744%	15,696	0.1814%	(7,305)	121,295
0192-00	MURRAY COUNTY	169,659	0.0730%	6,570	0.0759%	(3,057)	50,751
0194-00	NICOLLET COUNTY	\$ 266,286	0.1146%	\$ 10,314	0.1192%	(4,800)	79,704
0196-00	NOBLES COUNTY	200,450	0.0862%	7,758	0.0897%	(3,612)	59,979
0198-00	NORMAN COUNTY	82,779	0.0356%	3,204	0.0370%	(1,490)	24,740
0202-00	OLMSTED COUNTY	1,383,877	0.5954%	53,586	0.6194%	(24,945)	414,169
0206-00	OTTER TAIL COUNTY	644,310	0.2772%	24,948	0.2884%	(11,615)	192,842
0208-00	PENNINGTON COUNTY REVENUE	158,767	0.0683%	6,147	0.0711%	(2,863)	47,542
0212-00	PINE COUNTY	577,006	0.2482%	22,338	0.2582%	(10,398)	172,648
0214-00	PIPESTONE COUNTY	198,501	0.0854%	7,686	0.0888%	(3,576)	59,377
0216-00	POLK COUNTY	402,257	0.1731%	15,579	0.1800%	(7,249)	120,359
0218-00	POPE COUNTY	170,580	0.0734%	6,606	0.0763%	(3,073)	51,019
0230-01	RAMSEY COUNTY	4,036,721	1.7367%	156,302	1.8067%	(72,761)	1,208,070
0290-00	RED LAKE COUNTY	129,071	0.0555%	4,995	0.0578%	(2,328)	38,649
0292-00	REDWOOD COUNTY	195,058	0.0839%	7,551	0.0873%	(3,516)	58,374
0296-00	RENNVILLE COUNTY	242,406	0.1043%	9,387	0.1085%	(4,370)	72,550
0298-00	RICE COUNTY	633,305	0.2725%	24,525	0.2834%	(11,413)	189,499
0302-00	ROCK COUNTY	194,674	0.0838%	7,542	0.0871%	(3,508)	58,240
0304-00	ROSEAU COUNTY	205,298	0.0883%	7,947	0.0919%	(3,701)	61,450
0308-00	ST LOUIS COUNTY	1,807,840	0.7778%	70,001	0.8091%	(32,585)	541,014
0318-00	SCOTT COUNTY	893,888	0.3846%	34,614	0.4001%	(16,113)	267,531
0320-01	SHERBURNE COUNTY	1,338,365	0.5758%	51,822	0.5990%	(24,123)	400,528
0322-00	SIBLEY COUNTY	222,504	0.0957%	8,613	0.0996%	(4,011)	66,599

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

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SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
0324-00	STEARNS COUNTY	1,260,950	0.5425%	48,825	0.5643%	(22,726)	377,326
0326-00	STEELE COUNTY	340,749	0.1466%	13,194	0.1525%	(6,142)	101,971
0328-00	STEVENS COUNTY	176,186	0.0758%	6,822	0.0789%	(3,178)	52,757
0332-00	SWIFT COUNTY	163,063	0.0702%	6,318	0.0730%	(2,940)	48,812
0334-00	TODD COUNTY	277,515	0.1194%	10,746	0.1242%	(5,002)	83,048
0336-00	TRAVERSE COUNTY	77,728	0.0334%	3,006	0.0348%	(1,401)	23,269
0338-00	WABASHA COUNTY	266,982	0.1149%	10,341	0.1195%	(4,813)	79,905
0340-00	WADENA COUNTY	174,735	0.0752%	6,768	0.0782%	(3,149)	52,289
0342-00	WASECA COUNTY	183,253	0.0788%	7,092	0.0820%	(3,302)	54,830
0344-00	WASHINGTON COUNTY	2,301,566	0.9902%	89,117	1.0301%	(41,485)	688,788
0346-00	WATONWAN COUNTY	130,673	0.0562%	5,058	0.0585%	(2,356)	39,117
0348-00	WILKIN COUNTY	97,032	0.0417%	3,753	0.0434%	(1,748)	29,020
0350-03	WINONA COUNTY	332,847	0.1432%	12,888	0.1490%	(6,001)	99,631
0352-01	WRIGHT COUNTY	2,688,617	1.1567%	104,102	1.2033%	(48,460)	804,600
0354-00	YELLOW MEDICINE COUNTY	158,620	0.0682%	6,138	0.0710%	(2,859)	47,475
0400-00	HENNEPIN COUNTY	6,313,117	2.7161%	244,447	2.8255%	(113,790)	1,889,303
0746-00	LAKE JOHANNA FIRE DEPARTMENT	85,329	0.0367%	3,303	0.0382%	(1,538)	25,543
0748-00	MILLE LACS TRIBAL POLICE	323,713	0.1393%	12,537	0.1449%	(5,836)	96,889
0758-00	LEECH LAKE BAND OF OJIBWE	270,311	0.1163%	10,467	0.1210%	(4,873)	80,908
0759-00	LAKES AREA POLICE	221,089	0.0951%	8,559	0.0989%	(3,983)	66,131
0766-00	LOWER SIOUX COMMUNITY POLICE DEPARTMENT	43,974	0.0189%	1,701	0.0197%	(793)	13,173
0767-00	LOWER ST CROIX FIRE DEPARTMENT JPB	16,204	0.0070%	630	0.0073%	(294)	4,881
0780-00	PRAIRIE ISLAND INDIAN COMMUNITY	149,956	0.0645%	5,805	0.0671%	(2,702)	44,867
0809-00	HENNEPIN HEALTHCARE SYSTEM	2,992,996	1.2877%	115,892	1.3395%	(53,945)	895,672
0816-00	ZIMMERMAN LIVONIA FIRE DISTRICT	16,772	0.0072%	648	0.0075%	(302)	5,015
0817-00	SOUTH METRO FIRE DISTRICT	815,494	0.3508%	31,572	0.3650%	(14,700)	244,061
0826-00	UPPER SIOUX COMMUNITY	67,976	0.0292%	2,628	0.0304%	(1,224)	20,327
0840-00	ISANTI AREA JOINT FIRE DISTRICT	27,435	0.0118%	1,062	0.0123%	(495)	8,225
0841-00	CLOQUET AREA FIRE DISTRICT	461,916	0.1987%	17,883	0.2067%	(8,324)	138,212
0888-00	ANOKA-CHAMPLIN FIRE DEPARTMENT	\$ 69,203	0.0298%	\$ 2,682	0.0310%	(1,248)	20,729
0896-00	NORTHFIELD AREA FIRE AND RESCUE	9,504	0.0041%	369	0.0043%	(173)	2,875
0897-00	EAST RANGE PUBLIC SAFETY BOARD	113,632	0.0489%	4,401	0.0509%	(2,050)	34,035
0944-00	BELGRADE BROOTEN POLICE BOARD	40,398	0.0174%	1,566	0.0181%	(729)	12,103
3001-00	CITY OF FISHER	3,598	0.0015%	135	0.0016%	(64)	1,070
3008-00	CITY OF ADA	43,664	0.0188%	1,692	0.0195%	(785)	13,039
3013-00	CITY OF ADRIAN	26,243	0.0113%	1,017	0.0117%	(471)	7,823
3020-00	CITY OF LOWRY	475	0.0002%	18	0.0002%	(8)	134
3021-00	CASS LAKE VOLUNTEER FIRE ASSN	10,849	0.0047%	423	0.0049%	(197)	3,276
3032-00	CITY OF AITKIN	87,255	0.0375%	3,375	0.0391%	(1,575)	26,145
3042-00	CITY OF AKELEY	8,273	0.0036%	324	0.0037%	(149)	2,474
3056-01	CITY OF ALBANY	60,286	0.0259%	2,331	0.0270%	(1,087)	18,054
3058-00	CITY OF ALBERT LEA	711,663	0.3062%	27,558	0.3185%	(12,827)	212,969
3066-00	CITY OF ALBERTVILLE	25,585	0.0110%	990	0.0115%	(463)	7,690
3084-00	CITY OF ALEXANDRIA	420,103	0.1807%	16,263	0.1880%	(7,571)	125,708
3120-00	CITY OF ANDOVER	57,164	0.0246%	2,214	0.0256%	(1,031)	17,118
3136-01	CITY OF ANNANDALE	72,594	0.0312%	2,808	0.0325%	(1,309)	21,731
3138-00	CITY OF ANOKA	597,668	0.2571%	23,139	0.2675%	(10,773)	178,867
3148-00	CITY OF APPLETON	42,303	0.0182%	1,638	0.0189%	(761)	12,638
3149-00	CITY OF APPLE VALLEY	1,135,508	0.4885%	43,965	0.5082%	(20,467)	339,814
3168-00	CITY OF ARLINGTON	30,701	0.0132%	1,188	0.0137%	(552)	9,161
3204-00	CITY OF ATWATER	7,279	0.0031%	279	0.0033%	(133)	2,207
3208-00	CITY OF AUDUBON	7,799	0.0034%	306	0.0035%	(141)	2,340
3222-00	CITY OF AUSTIN	761,141	0.3275%	29,475	0.3407%	(13,721)	227,813
3232-00	CITY OF AVON	45,597	0.0196%	1,764	0.0204%	(822)	13,641
3234-00	CITY OF BABBITT	69,748	0.0300%	2,700	0.0312%	(1,257)	20,862
3242-00	CITY OF BAGLEY	27,161	0.0117%	1,053	0.0122%	(491)	8,158
3266-00	CITY OF BARNESVILLE	63,998	0.0275%	2,475	0.0286%	(1,152)	19,124
3298-00	CITY OF BATTLE LAKE	34,184	0.0147%	1,323	0.0153%	(616)	10,231
3306-01	CITY OF BAXTER	232,604	0.1001%	9,009	0.1041%	(4,192)	69,608
3310-00	CITY OF BAYPORT	122,876	0.0529%	4,761	0.0550%	(2,215)	36,776
3348-00	CITY OF BECKER	118,077	0.0508%	4,572	0.0528%	(2,126)	35,305
3362-00	CITY OF BELGRADE	15,598	0.0067%	603	0.0070%	(282)	4,681
3366-00	CITY OF BELLE PLAINE	191,116	0.0822%	7,398	0.0855%	(3,443)	57,171
3386-00	CITY OF BEMIDJI	632,052	0.2719%	24,471	0.2829%	(11,393)	189,164
3396-00	CITY OF BENSON	97,529	0.0420%	3,780	0.0436%	(1,756)	29,154
3426-00	CITY OF BIG LAKE	218,383	0.0940%	8,460	0.0977%	(3,935)	65,328
3472-00	CITY OF BLACKDUCK	9,206	0.0040%	360	0.0041%	(165)	2,742
3476-00	CITY OF BLAINE	1,699,798	0.7313%	65,816	0.7608%	(30,639)	508,718
3494-00	CITY OF BLOOMING PRAIRIE	49,355	0.0212%	1,908	0.0221%	(890)	14,777
3498-00	CITY OF BLOOMINGTON	3,215,996	1.3836%	124,523	1.4393%	(57,964)	962,404
3502-00	CITY OF BLUE EARTH	74,242	0.0319%	2,871	0.0332%	(1,337)	22,200

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3530-00	CITY OF BOVEY	22,363	0.0096%	864	0.0100%	(403)	6,687
3552-00	CITY OF BRAHAM	64,888	0.0279%	2,511	0.0290%	(1,168)	19,391
3554-00	CITY OF BRAINERD	446,551	0.1921%	17,289	0.1999%	(8,050)	133,665
3572-00	CITY OF BRECKENRIDGE	90,984	0.0391%	3,519	0.0407%	(1,639)	27,215
3575-00	CITY OF BREEZY POINT	87,364	0.0376%	3,384	0.0391%	(1,575)	26,145
3576-00	TOWNSHIP OF BREITUNG	14,727	0.0063%	567	0.0066%	(266)	4,413
3602-00	CITY OF BROOKLYN CENTER	802,553	0.3453%	31,077	0.3592%	(14,466)	240,183
3604-00	CITY OF BROOKLYN PARK	2,964,165	1.2753%	114,776	1.3266%	(53,426)	887,046
3622-00	CITY OF BROWNSDALE	\$ 10,344	0.0045%	\$ 405	0.0046%	(185)	3,076
3628-00	CITY OF BROWNTON	13,589	0.0058%	522	0.0061%	(246)	4,079
3646-00	CITY OF BUFFALO	293,584	0.1263%	11,367	0.1314%	(5,292)	87,862
3648-00	CITY OF BUFFALO LAKE	26,689	0.0115%	1,035	0.0119%	(479)	7,957
3678-00	CITY OF BURNSVILLE	2,680,037	1.1530%	103,769	1.1995%	(48,307)	802,059
3708-00	CITY OF CALEDONIA	78,097	0.0336%	3,024	0.0350%	(1,410)	23,403
3712-00	CITY OF CALLAWAY	10,546	0.0045%	405	0.0047%	(189)	3,143
3720-00	CITY OF CAMBRIDGE	278,638	0.1199%	10,791	0.1247%	(5,022)	83,382
3736-00	CITY OF CANBY	19,754	0.0085%	765	0.0088%	(354)	5,884
3746-00	CITY OF CANNON FALLS	105,775	0.0455%	4,095	0.0473%	(1,905)	31,628
3824-00	CITY OF CHAMPLIN	482,587	0.2076%	18,684	0.2160%	(8,699)	144,431
3832-00	CITY OF CHANHASSEN	117,501	0.0506%	4,554	0.0526%	(2,118)	35,172
3836-00	CITY OF CHASKA	744,298	0.3202%	28,818	0.3331%	(13,415)	222,731
3840-00	CITY OF CHATFIELD	69,865	0.0301%	2,709	0.0313%	(1,261)	20,929
3866-00	CITY OF CHISHOLM	172,313	0.0741%	6,669	0.0771%	(3,105)	51,554
3898-00	CITY OF CLEARBROOK	10,729	0.0046%	414	0.0048%	(193)	3,210
3908-00	CITY OF CLEVELAND	17,877	0.0077%	693	0.0080%	(322)	5,349
3913-00	CITY OF CLIMAX	2,405	0.0010%	90	0.0011%	(44)	736
3932-00	CITY OF CLOQUET	349,545	0.1504%	13,536	0.1564%	(6,299)	104,579
3958-00	CITY OF COLD SPRING	135,432	0.0583%	5,247	0.0606%	(2,441)	40,521
3960-01	CITY OF COLERAINE	30,785	0.0132%	1,188	0.0138%	(556)	9,228
3974-00	CITY OF COLUMBIA HEIGHTS	734,941	0.3162%	28,458	0.3289%	(13,246)	219,923
3982-00	CITY OF COMFREY	9,924	0.0043%	387	0.0044%	(177)	2,942
4008-00	CITY OF COON RAPIDS	2,043,102	0.8790%	79,109	0.9144%	(36,825)	611,424
4014-00	CITY OF CORCORAN	217,081	0.0934%	8,406	0.0972%	(3,914)	64,994
4038-00	CITY OF COTTAGE GROVE	1,180,814	0.5080%	45,720	0.5285%	(21,284)	353,388
4064-00	CITY OF CROOKSTON	317,525	0.1366%	12,294	0.1421%	(5,723)	95,017
4070-00	CITY OF CROSBY	100,016	0.0430%	3,870	0.0448%	(1,804)	29,956
4072-00	CITY OF CROSSLAKE	75,238	0.0324%	2,916	0.0337%	(1,357)	22,534
4082-00	CITY OF CRYSTAL	597,485	0.2571%	23,139	0.2674%	(10,769)	178,800
4093-00	CITY OF CYRUS	1,632	0.0007%	63	0.0007%	(28)	468
4122-00	CITY OF DANUBE	12,531	0.0054%	486	0.0056%	(226)	3,745
4146-00	CITY OF DAWSON	38,842	0.0167%	1,503	0.0174%	(701)	11,635
4150-00	CITY OF DAYTON	195,339	0.0840%	7,560	0.0874%	(3,520)	58,441
4158-00	CITY OF DEEPHAVEN	123,903	0.0533%	4,797	0.0555%	(2,235)	37,111
4170-00	CITY OF DEER RIVER	59,150	0.0254%	2,286	0.0265%	(1,067)	17,720
4182-00	CITY OF DEERWOOD	29,428	0.0127%	1,143	0.0132%	(532)	8,826
4226-00	CITY OF DETROIT LAKES	257,802	0.1109%	9,981	0.1154%	(4,647)	77,164
4240-00	CITY OF DILWORTH	92,214	0.0397%	3,573	0.0413%	(1,663)	27,616
4300-01	CITY OF DULUTH	4,825,023	2.0759%	186,829	2.1595%	(86,969)	1,443,974
4336-00	CITY OF DUNDAS	28,232	0.0121%	1,089	0.0126%	(507)	8,425
4346-00	CITY OF EAGAN	2,323,894	0.9998%	89,981	1.0401%	(41,888)	695,475
4356-00	CITY OF EAGLE LAKE	40,343	0.0174%	1,566	0.0181%	(729)	12,103
4362-00	CITY OF EAST BETHEL	24,855	0.0107%	963	0.0111%	(447)	7,422
4366-00	CITY OF EAST GRAND FORKS	483,712	0.2081%	18,729	0.2165%	(8,719)	144,765
4404-00	CITY OF EDEN PRAIRIE	1,673,506	0.7200%	64,799	0.7490%	(30,164)	500,827
4406-00	CITY OF EDEN VALLEY	15,490	0.0067%	603	0.0069%	(278)	4,614
4410-00	CITY OF EDINA	2,045,978	0.8802%	79,217	0.9157%	(36,878)	612,293
4452-00	CITY OF ELK RIVER	739,241	0.3180%	28,620	0.3309%	(13,326)	221,260
4454-00	CITY OF ELKO NEW MARKET	98,170	0.0422%	3,798	0.0439%	(1,768)	29,354
4486-00	CITY OF ELMORE	\$ 784	0.0003%	\$ 27	0.0004%	(16)	267
4492-00	CITY OF ELY	95,604	0.0411%	3,699	0.0428%	(1,724)	28,619
4505-00	CITY OF EMILY	9,895	0.0043%	387	0.0044%	(177)	2,942
4546-00	CITY OF EVELETH	148,224	0.0638%	5,742	0.0663%	(2,670)	44,332
4572-00	CITY OF FAIRFAX	36,281	0.0156%	1,404	0.0162%	(652)	10,832
4578-00	CITY OF FAIRMONT	287,331	0.1236%	11,124	0.1286%	(5,179)	85,990
4600-00	CITY OF FARIBAULT	784,977	0.3377%	30,393	0.3513%	(14,148)	234,901
4610-00	CITY OF FARMINGTON	570,896	0.2456%	22,104	0.2555%	(10,290)	170,843
4632-00	CITY OF FERGUS FALLS	440,404	0.1895%	17,055	0.1971%	(7,938)	131,793
4670-00	CITY OF FLOODWOOD	23,703	0.0102%	918	0.0106%	(427)	7,088
4686-00	CITY OF FOLEY	61,238	0.0263%	2,367	0.0274%	(1,103)	18,321
4700-00	CITY OF FOREST LAKE	537,175	0.2311%	20,799	0.2404%	(9,682)	160,746
4718-00	CITY OF FOSSTON	48,407	0.0208%	1,872	0.0217%	(874)	14,510

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
4756-00	CITY OF FRAZEE	28,190	0.0121%	1,089	0.0126%	(507)	8,425
4780-00	CITY OF FRIDLEY	925,773	0.3983%	35,847	0.4143%	(16,685)	277,026
4788-00	CITY OF FULDA	28,695	0.0123%	1,107	0.0128%	(515)	8,559
4816-00	CITY OF GAYLORD	50,647	0.0218%	1,962	0.0227%	(914)	15,179
4842-00	CITY OF GIBBON	23,641	0.0102%	918	0.0106%	(427)	7,088
4844-00	CITY OF GILBERT	99,282	0.0427%	3,843	0.0444%	(1,788)	29,689
4860-00	CITY OF GLENCOE	130,982	0.0564%	5,076	0.0586%	(2,360)	39,184
4870-00	CITY OF GLENWOOD	63,904	0.0275%	2,475	0.0286%	(1,152)	19,124
4876-00	CITY OF GLYNDON	48,658	0.0209%	1,881	0.0218%	(878)	14,577
4884-00	CITY OF GOLDEN VALLEY	507,840	0.2185%	19,665	0.2273%	(9,154)	151,987
4896-00	CITY OF GOODHUE	28,385	0.0122%	1,098	0.0127%	(511)	8,492
4904-00	CITY OF GOODVIEW	87,714	0.0377%	3,393	0.0393%	(1,583)	26,278
4940-00	CITY OF GRAND MEADOW	24,160	0.0104%	936	0.0108%	(435)	7,222
4952-00	CITY OF GRAND RAPIDS	326,546	0.1405%	12,645	0.1461%	(5,884)	97,691
4960-00	CITY OF GRANITE FALLS	77,555	0.0334%	3,006	0.0347%	(1,397)	23,203
5062-00	CITY OF HALLOCK	11,691	0.0050%	450	0.0052%	(209)	3,477
5072-00	CITY OF HAM LAKE	18,921	0.0081%	729	0.0085%	(342)	5,684
5142-00	CITY OF HASTINGS	940,891	0.4048%	36,432	0.4211%	(16,959)	281,573
5160-00	CITY OF HAWLEY	62,638	0.0269%	2,421	0.0280%	(1,128)	18,723
5188-00	CITY OF HECTOR	35,468	0.0153%	1,377	0.0159%	(640)	10,632
5208-00	CITY OF HENDERSON	15,889	0.0068%	612	0.0071%	(286)	4,747
5224-00	CITY OF HENNING	15,009	0.0065%	585	0.0067%	(270)	4,480
5234-00	CITY OF HERMANTOWN	290,437	0.1250%	11,250	0.1300%	(5,235)	86,926
5240-00	CITY OF HERON LAKE	9,631	0.0041%	369	0.0043%	(173)	2,875
5246-00	CITY OF HIBBING	783,722	0.3372%	30,348	0.3508%	(14,128)	234,566
5266-00	CITY OF HILL CITY	19,558	0.0084%	756	0.0088%	(354)	5,884
5304-00	CITY OF HOKAH	13,545	0.0058%	522	0.0061%	(246)	4,079
5354-00	CITY OF HOPKINS	650,446	0.2798%	25,182	0.2911%	(11,723)	194,647
5362-00	CITY OF HOUSTON	20,422	0.0088%	792	0.0091%	(366)	6,085
5366-00	CITY OF HOWARD LAKE	58,209	0.0250%	2,250	0.0261%	(1,051)	17,452
5392-00	CITY OF HUTCHINSON	386,579	0.1663%	14,967	0.1730%	(6,967)	115,678
5416-00	CITY OF INTERNATIONAL FALLS	293,087	0.1261%	11,349	0.1312%	(5,284)	87,728
5420-00	CITY OF INVER GROVE HEIGHTS	1,214,274	0.5224%	47,016	0.5435%	(21,888)	363,417
5442-00	CITY OF ISANTI	157,345	0.0677%	6,093	0.0704%	(2,835)	47,074
5452-00	CITY OF ISLE	48,226	0.0207%	1,863	0.0216%	(870)	14,443
5458-00	CITY OF IVANHOE	9,829	0.0042%	378	0.0044%	(177)	2,942
5470-00	CITY OF JANESVILLE	56,115	0.0241%	2,169	0.0251%	(1,011)	16,783
5500-00	CITY OF JORDAN	\$ 174,642	0.0751%	\$ 6,759	0.0782%	(3,149)	52,289
5528-00	CITY OF KASSON	138,136	0.0594%	5,346	0.0618%	(2,489)	41,323
5534-00	CITY OF KEEWATIN	39,871	0.0172%	1,548	0.0178%	(717)	11,902
5556-00	CITY OF KENYON	43,988	0.0189%	1,701	0.0197%	(793)	13,173
5626-00	CITY OF LA CRESCENT	109,870	0.0473%	4,257	0.0492%	(1,981)	32,898
5654-00	CITY OF LAKE CITY	151,586	0.0652%	5,868	0.0678%	(2,730)	45,335
5656-00	CITY OF LAKE CRYSTAL	30,814	0.0133%	1,197	0.0138%	(556)	9,228
5662-00	CITY OF LAKE ELMO	56,780	0.0244%	2,196	0.0254%	(1,023)	16,984
5702-00	CITY OF LAKE PARK	23,063	0.0099%	891	0.0103%	(415)	6,887
5712-00	CITY OF LAKE SHORE	30,646	0.0132%	1,188	0.0137%	(552)	9,161
5724-00	CITY OF LAKEFIELD	33,079	0.0142%	1,278	0.0148%	(596)	9,896
5742-00	CITY OF LAKEVILLE	1,413,136	0.6080%	54,720	0.6325%	(25,472)	422,928
5752-00	CITY OF LAMBERTON	9,155	0.0039%	351	0.0041%	(165)	2,742
5794-00	CITY OF LE CENTER	48,564	0.0209%	1,881	0.0217%	(874)	14,510
5804-00	CITY OF LE SUEUR	130,523	0.0562%	5,058	0.0584%	(2,352)	39,050
5856-01	CITY OF LESTER PRAIRIE	46,913	0.0202%	1,818	0.0210%	(846)	14,042
5862-00	CITY OF LEWISTON	36,018	0.0155%	1,395	0.0161%	(648)	10,765
5906-00	CITY OF LINO LAKES	535,294	0.2303%	20,727	0.2396%	(9,649)	160,211
5918-00	CITY OF LITCHFIELD	151,138	0.0650%	5,850	0.0676%	(2,722)	45,202
5926-00	CITY OF LITTLE FALLS	259,181	0.1115%	10,035	0.1160%	(4,672)	77,565
5960-00	CITY OF LONG LAKE	14,600	0.0063%	567	0.0065%	(262)	4,346
5964-00	CITY OF LONG PRAIRIE	82,390	0.0354%	3,186	0.0369%	(1,486)	24,674
5968-00	CITY OF LONSDALE	94,469	0.0406%	3,654	0.0423%	(1,704)	28,284
6010-00	CITY OF LYLE	6,970	0.0030%	270	0.0031%	(125)	2,073
6034-00	CITY OF MADELIA	52,917	0.0228%	2,052	0.0237%	(954)	15,847
6040-00	CITY OF MADISON LAKE	27,833	0.0120%	1,080	0.0125%	(503)	8,358
6048-00	CITY OF MAHTOMEDI	88,740	0.0382%	3,438	0.0397%	(1,599)	26,546
6078-00	CITY OF MANKATO	1,312,695	0.5648%	50,832	0.5875%	(23,660)	392,839
6100-00	CITY OF MAPLE GROVE	1,591,034	0.6845%	61,604	0.7121%	(28,678)	476,154
6114-02	CITY OF MAPLETON	46,652	0.0201%	1,809	0.0209%	(842)	13,975
6120-00	CITY OF MAPLEWOOD	1,624,072	0.6987%	62,882	0.7269%	(29,274)	486,050
6140-00	CITY OF MARSHALL	357,596	0.1538%	13,842	0.1600%	(6,444)	106,986
6224-00	CITY OF MEDINA	182,828	0.0787%	7,083	0.0818%	(3,294)	54,696
6232-00	CITY OF MELROSE	76,195	0.0328%	2,952	0.0341%	(1,373)	22,801

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
6238-02	CITY OF MENAUGA	29,306	0.0126%	1,134	0.0131%	(528)	8,759
6244-00	CITY OF MENDOTA HEIGHTS	364,462	0.1568%	14,112	0.1631%	(6,568)	109,059
6272-00	CITY OF MILACA	86,845	0.0374%	3,366	0.0389%	(1,567)	26,011
6296-00	CITY OF MINNEAPOLIS	31,258,050	13.4481%	1,210,318	13.9898%	(563,406)	9,354,438
6296-04	CITY OF MINNEAPOLIS PARK & RECREATION	669,789	0.2882%	25,938	0.2998%	(12,074)	200,465
6310-00	CITY OF MINNEOTA	14,355	0.0062%	558	0.0064%	(258)	4,279
6318-00	CITY OF MINNESOTA LAKE	11,087	0.0048%	432	0.0050%	(201)	3,343
6320-00	CITY OF MINNETONKA	1,632,098	0.7022%	63,197	0.7305%	(29,419)	488,457
6324-00	CITY OF MINNETRISTA	229,335	0.0987%	8,883	0.1026%	(4,132)	68,605
6352-00	CITY OF MONTEVIDEO	150,534	0.0648%	5,832	0.0674%	(2,714)	45,068
6354-00	CITY OF MONTGOMERY	105,944	0.0456%	4,104	0.0474%	(1,909)	31,695
6368-00	CITY OF MOORHEAD	1,506,828	0.6483%	58,346	0.6744%	(27,160)	450,945
6382-00	CITY OF MOOSE LAKE	53,939	0.0232%	2,088	0.0241%	(971)	16,115
6398-00	CITY OF MORGAN	15,521	0.0067%	603	0.0069%	(278)	4,614
6406-00	CITY OF MORRIS	14,194	0.0061%	549	0.0064%	(258)	4,279
6424-00	CITY OF MOTLEY	20,143	0.0087%	783	0.0090%	(362)	6,018
6430-00	CITY OF MOUND	\$ 21,990	0.0095%	\$ 855	0.0098%	(395)	6,553
6434-00	CITY OF MOUNDS VIEW	373,369	0.1606%	14,454	0.1671%	(6,730)	111,733
6440-00	CITY OF MOUNTAIN LAKE	46,563	0.0200%	1,800	0.0208%	(838)	13,908
6472-02	CITY OF NASHWAUK	53,136	0.0229%	2,061	0.0238%	(958)	15,914
6506-00	CITY OF NEW BRIGHTON	587,803	0.2529%	22,761	0.2631%	(10,596)	175,925
6518-00	CITY OF NEW HOPE	590,487	0.2540%	22,860	0.2643%	(10,644)	176,727
6534-01	CITY OF NEW PRAGUE	180,695	0.0777%	6,993	0.0809%	(3,258)	54,095
6540-00	CITY OF NEW RICHLAND	16,920	0.0073%	657	0.0076%	(306)	5,082
6542-00	CITY OF SCANDIA	9,090	0.0039%	351	0.0041%	(165)	2,742
6550-00	CITY OF NEW ULM	426,441	0.1835%	16,515	0.1909%	(7,688)	127,647
6552-00	CITY OF NEW YORK MILLS	35,307	0.0152%	1,368	0.0158%	(636)	10,565
6582-00	CITY OF NISSWA	79,073	0.0340%	3,060	0.0354%	(1,426)	23,671
6616-02	CITY OF NORTH BRANCH	247,682	0.1066%	9,594	0.1109%	(4,466)	74,155
6624-00	CITY OF NORTH MANKATO	275,137	0.1184%	10,656	0.1231%	(4,958)	82,312
6634-00	CITY OF NORTH ST PAUL	380,473	0.1637%	14,733	0.1703%	(6,858)	113,873
6638-00	CITY OF NORTHFIELD	494,600	0.2128%	19,152	0.2214%	(8,916)	148,042
6674-00	CITY OF OAK PARK HEIGHTS	198,030	0.0852%	7,668	0.0886%	(3,568)	59,243
6680-00	CITY OF OAKDALE	1,078,246	0.4639%	41,751	0.4826%	(19,436)	322,696
6710-00	CITY OF OLIVIA	66,693	0.0287%	2,583	0.0298%	(1,200)	19,926
6718-00	CITY OF ONAMIA	17,219	0.0074%	666	0.0077%	(310)	5,149
6732-00	CITY OF ORONO	510,422	0.2196%	19,764	0.2284%	(9,198)	152,722
6742-00	CITY OF ORTONVILLE	3,452	0.0015%	135	0.0015%	(60)	1,003
6752-00	CITY OF OSAKIS	39,247	0.0169%	1,521	0.0176%	(709)	11,768
6766-00	CITY OF OSSEO	107,163	0.0461%	4,149	0.0480%	(1,933)	32,096
6786-00	CITY OF OWATONNA	739,330	0.3181%	28,629	0.3309%	(13,326)	221,260
6810-00	CITY OF PARK RAPIDS	148,401	0.0638%	5,742	0.0664%	(2,674)	44,399
6820-01	CITY OF PARKERS PRAIRIE	26,798	0.0115%	1,035	0.0120%	(483)	8,024
6834-00	CITY OF PAYNESVILLE	58,061	0.0250%	2,250	0.0260%	(1,047)	17,385
6850-00	CITY OF PELICAN RAPIDS	45,199	0.0194%	1,746	0.0202%	(814)	13,507
6862-00	CITY OF PEQUOT LAKES	68,392	0.0294%	2,646	0.0306%	(1,232)	20,461
6870-00	CITY OF PERHAM	96,973	0.0417%	3,753	0.0434%	(1,748)	29,020
6888-00	CITY OF PIERZ	21,062	0.0091%	819	0.0094%	(379)	6,285
6890-00	CITY OF PILLAGER	11,710	0.0050%	450	0.0052%	(209)	3,477
6924-00	CITY OF PINE RIVER	20,354	0.0088%	792	0.0091%	(366)	6,085
6930-00	CITY OF PLAINVIEW	103,714	0.0446%	4,014	0.0464%	(1,869)	31,026
6956-00	CITY OF PLYMOUTH	2,019,997	0.8691%	78,218	0.9041%	(36,410)	604,537
7010-02	CITY OF PRESTON	41,722	0.0180%	1,620	0.0187%	(753)	12,504
7016-00	CITY OF PRINCETON	170,492	0.0734%	6,606	0.0763%	(3,073)	51,019
7022-00	CITY OF PRIOR LAKE	698,071	0.3003%	27,027	0.3124%	(12,581)	208,890
7026-00	CITY OF PROCTOR	108,130	0.0465%	4,185	0.0484%	(1,949)	32,363
7048-00	CITY OF RAMSEY	559,445	0.2407%	21,663	0.2504%	(10,084)	167,433
7078-00	CITY OF RED WING	946,924	0.4074%	36,666	0.4238%	(17,068)	283,379
7084-00	CITY OF REDWOOD FALLS	190,665	0.0820%	7,380	0.0853%	(3,435)	57,037
7104-00	CITY OF RENVILLE	35,098	0.0151%	1,359	0.0157%	(632)	10,498
7110-00	CITY OF RICE	26,971	0.0116%	1,044	0.0121%	(487)	8,091
7132-00	CITY OF RICHFIELD	1,415,124	0.6088%	54,792	0.6333%	(25,505)	423,463
7160-00	CITY OF ROBBINSDALE	385,613	0.1659%	14,931	0.1726%	(6,951)	115,411
7164-00	CITY OF ROCHESTER	4,714,861	2.0285%	182,563	2.1102%	(84,983)	1,411,009
7206-00	CITY OF ROGERS	433,590	0.1865%	16,785	0.1941%	(7,817)	129,787
7238-00	CITY OF ROSEAU	86,671	0.0373%	3,357	0.0388%	(1,563)	25,944
7250-00	CITY OF ROSEMOUNT	\$ 577,753	0.2486%	\$ 22,374	0.2586%	(10,414)	172,916
7258-00	CITY OF ROSEVILLE	1,435,604	0.6176%	55,584	0.6425%	(25,875)	429,615
7286-00	CITY OF ROYALTON	22,546	0.0097%	873	0.0101%	(407)	6,753
7294-00	CITY OF RUSHFORD	46,590	0.0200%	1,800	0.0209%	(842)	13,975
7318-00	CITY OF ST ANTHONY	531,920	0.2288%	20,592	0.2381%	(9,589)	159,208

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
7324-00	CITY OF ST CHARLES	92,345	0.0397%	3,573	0.0413%	(1,663)	27,616
7330-00	CITY OF ST CLOUD	3,172,897	1.3651%	122,858	1.4201%	(57,191)	949,566
7334-00	CITY OF ST FRANCIS	214,401	0.0922%	8,298	0.0960%	(3,866)	64,191
7340-00	CITY OF ST JAMES	109,177	0.0470%	4,230	0.0489%	(1,969)	32,698
7350-00	CITY OF ST JOSEPH	156,385	0.0673%	6,057	0.0700%	(2,819)	46,806
7356-00	CITY OF ST LOUIS PARK	1,810,231	0.7788%	70,091	0.8102%	(32,629)	541,749
7370-00	CITY OF ST PAUL	21,550,678	9.2717%	834,446	9.6452%	(388,437)	6,449,372
7474-00	CITY OF ST PAUL PARK	109,523	0.0471%	4,239	0.0490%	(1,973)	32,764
7476-01	CITY OF ST PETER	260,401	0.1120%	10,080	0.1165%	(4,692)	77,899
7524-00	CITY OF SARTELL	398,920	0.1716%	15,444	0.1785%	(7,189)	119,356
7526-00	CITY OF SAUK CENTRE	116,728	0.0502%	4,518	0.0522%	(2,102)	34,904
7532-00	CITY OF SAUK RAPIDS	308,712	0.1328%	11,952	0.1382%	(5,566)	92,409
7536-00	CITY OF SAVAGE	844,145	0.3632%	32,688	0.3778%	(15,215)	252,620
7562-00	CITY OF SEBEKA	17,028	0.0073%	657	0.0076%	(306)	5,082
7578-00	CITY OF SHAKOPEE	1,103,736	0.4749%	42,741	0.4940%	(19,895)	330,319
7638-00	CITY OF SILVER BAY	63,220	0.0272%	2,448	0.0283%	(1,140)	18,923
7680-00	CITY OF SLAYTON	61,380	0.0264%	2,376	0.0275%	(1,107)	18,388
7682-00	CITY OF SLEEPY EYE	102,163	0.0440%	3,960	0.0457%	(1,840)	30,558
7692-00	CITY OF SOUTH ST PAUL	589,817	0.2538%	22,842	0.2640%	(10,632)	176,527
7742-00	CITY OF SPRING GROVE	7,341	0.0032%	288	0.0033%	(133)	2,207
7750-00	CITY OF SPRING LAKE PARK	197,540	0.0850%	7,650	0.0884%	(3,560)	59,110
7766-00	CITY OF SPRINGFIELD MUNICIPAL UTILITIES	61,423	0.0264%	2,376	0.0275%	(1,107)	18,388
7796-00	CITY OF STAPLES	89,224	0.0384%	3,456	0.0399%	(1,607)	26,680
7804-00	CITY OF STARBUCK	49,197	0.0212%	1,908	0.0220%	(886)	14,711
7824-00	CITY OF STILLWATER	753,394	0.3241%	29,169	0.3372%	(13,580)	225,473
7966-00	CITY OF THIEF RIVER FALLS	324,675	0.1397%	12,573	0.1453%	(5,852)	97,156
8014-00	CITY OF TRACY	39,943	0.0172%	1,548	0.0179%	(721)	11,969
8026-00	0000-00	2,474	0.0011%	99	0.0011%	(44)	736
8040-00	CITY OF TRUMAN	19,547	0.0084%	756	0.0087%	(350)	5,817
8062-00	CITY OF TWIN VALLEY	27,294	0.0117%	1,053	0.0122%	(491)	8,158
8064-00	CITY OF TWO HARBORS	128,575	0.0553%	4,977	0.0575%	(2,316)	38,448
8070-00	CITY OF TYLER	13,130	0.0056%	504	0.0059%	(238)	3,945
8102-01	CITY OF VADNAIS HEIGHTS	82,970	0.0357%	3,213	0.0371%	(1,494)	24,807
8130-00	CITY OF VERDALE	10,875	0.0047%	423	0.0049%	(197)	3,276
8148-00	CITY OF VICTORIA	25,101	0.0108%	972	0.0112%	(451)	7,489
8168-00	CITY OF VIRGINIA	882,418	0.3796%	34,164	0.3949%	(15,904)	264,054
8188-00	CITY OF WABASHA	101,614	0.0437%	3,933	0.0455%	(1,832)	30,424
8194-00	CITY OF WAGONIA	20,987	0.0090%	810	0.0094%	(379)	6,285
8202-00	CITY OF WADENA	121,931	0.0525%	4,725	0.0546%	(2,199)	36,509
8210-00	CITY OF WAITE PARK	297,053	0.1278%	11,502	0.1329%	(5,352)	88,865
8222-00	CITY OF WALKER	36,349	0.0156%	1,404	0.0163%	(656)	10,899
8226-00	CITY OF WALNUT GROVE	3,113	0.0013%	117	0.0014%	(56)	936
8260-00	CITY OF WARROAD	63,772	0.0274%	2,466	0.0285%	(1,148)	19,057
8266-00	CITY OF WASECA	311,962	0.1342%	12,078	0.1396%	(5,622)	93,345
8286-00	CITY OF WATERVILLE	49,874	0.0215%	1,935	0.0223%	(898)	14,911
8296-00	CITY OF WAUBUN	\$ 5,655	0.0024%	\$ 216	0.0025%	(101)	1,672
8308-00	CITY OF WAYZATA	245,640	0.1057%	9,513	0.1099%	(4,426)	73,486
8324-00	CITY OF WELLS	74,978	0.0323%	2,907	0.0336%	(1,353)	22,467
8334-00	CITY OF WEST CONCORD	16,396	0.0071%	639	0.0073%	(294)	4,881
8342-00	CITY OF WEST ST PAUL	662,516	0.2850%	25,650	0.2965%	(11,941)	198,258
8354-00	CITY OF WESTBROOK	20,074	0.0086%	774	0.0090%	(362)	6,018
8376-00	CITY OF WHEATON	31,607	0.0136%	1,224	0.0141%	(568)	9,428
8384-00	CITY OF WHITE BEAR LAKE	812,177	0.3494%	31,446	0.3635%	(14,639)	243,058
8412-00	CITY OF WILLMAR	568,470	0.2446%	22,014	0.2544%	(10,245)	170,107
8446-00	CITY OF WINDOM	133,390	0.0574%	5,166	0.0597%	(2,404)	39,919
8460-00	CITY OF WINNEBAGO	29,895	0.0129%	1,161	0.0134%	(540)	8,960
8462-00	CITY OF WINONA	991,635	0.4266%	38,394	0.4438%	(17,873)	296,752
8470-00	CITY OF WINSTED	47,910	0.0206%	1,854	0.0214%	(862)	14,309
8472-00	CITY OF WINTHROP	59,644	0.0257%	2,313	0.0267%	(1,075)	17,853
8496-00	CITY OF WOODBURY	1,779,235	0.7655%	68,894	0.7963%	(32,069)	532,455
8518-01	CITY OF WORTHINGTON	356,045	0.1532%	13,788	0.1594%	(6,419)	106,585
8546-00	CITY OF WYOMING	158,149	0.0680%	6,120	0.0708%	(2,851)	47,341
8570-00	CITY OF ZUMBROTA	97,273	0.0418%	3,762	0.0435%	(1,752)	29,087
9110-00	CENTENNIAL LAKES POLICE DEPT	265,774	0.1143%	10,287	0.1189%	(4,788)	79,504
9165-00	EXCELSIOR FIRE DISTRICT	34,357	0.0148%	1,332	0.0154%	(620)	10,297
9191-00	CITY OF CUYUNA	7,920	0.0034%	306	0.0035%	(141)	2,340
9265-00	METROPOLITAN AIRPORTS COMMISSION	3,128,510	1.3460%	121,139	1.4002%	(56,390)	936,260
9294-00	WHITE EARTH TRIBAL PUBLIC SAFETY	236,399	0.1017%	9,153	0.1058%	(4,261)	70,744
9300-00	THREE RIVERS PARK DISTRICT	214,598	0.0923%	8,307	0.0960%	(3,866)	64,191
9304-00	METROPOLITAN COUNCIL	2,509,721	1.0798%	97,181	1.1232%	(45,234)	751,040
9396-00	POLICE DEPT OF SHERBURN AND WELCOME	40,151	0.0173%	1,557	0.0180%	(725)	12,036

See accompanying Notes to the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only.

**PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
SCHEDULE OF EMPLOYER ALLOCATIONS
YEAR ENDED JUNE 30, 2023**

Employer Unit No.	Employer Name	Contributions Allocated for GASB 68	Proportional Share Percentage With State Share	Employer Additional Revenue (with offsetting debit to NPL) Associated with State's Contribution	Proportional Share Percentage Without State Share	Employer Additional Pension Expense (and Revenue) Associated With State of Minnesota Special Funding Situation	State of Minnesota's Proportionate Share of Net Pension Liability Associated With the Employer
9482-00	SOUTH LAKE MINNETONKA POLICE DEPT	299,800	0.1290%	11,610	0.1342%	(5,405)	89,734
9495-00	DEPT OF MILITARY AFFAIRS	601,398	0.2587%	23,283	0.2692%	(10,841)	180,004
9545-00	UNIVERSITY OF MINNESOTA	1,652,036	0.7108%	63,971	0.7394%	(29,778)	494,408
9562-00	WEST METRO FIRE-RESCUE DISTRICT	163,277	0.0702%	6,318	0.0731%	(2,944)	48,879
9568-00	WEST HENNEPIN PUBLIC SAFETY DEPARTMENT	180,106	0.0775%	6,975	0.0806%	(3,246)	53,894
9614-00	SPRING LAKE PARK BLAINE MOUNDS VIEW FIRE	209,060	0.0899%	8,091	0.0936%	(3,770)	62,587
9950-00	STATE OF MINNESOTA	9,000,000	3.8721%	348,486		-	-
9999-99	NO EMPLOYER LISTED	(0)	0.0008%	72	0.0001%	(4)	67
TOTAL		\$ 232,434,879	100.0000%	\$ 8,999,920	100.0000%	\$ (4,027,261)	\$ 66,866,133
STATE OF MINNESOTA CONTRIBUTION				\$	8,999,920		
STATE OF MINNESOTA'S PROPORTIONATE SHARE OF PENSION EXPENSE						\$	(4,027,261)
STATE OF MINNESOTA'S PROPORTIONATE SHARE OF NET PENSION LIABILITY						\$	66,866,133

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